IN THE CLAIMS

Please amend the claims as follows:

Claims 1-7. Canceled.

8. (New) Surgical guide for performing a Caldwell-Luc osteotomy to penetrate a lateral wall of a maxillary sinus of a patient comprising:

a curvilinear-shaped structure for placement adjacent said lateral wall of the maxillary sinus, said curvilinear-shaped structure having a window for exposing a corresponding portion of said lateral wall of the maxillary sinus to perform said osteotomy, said curvilinear structure and window being dimensioned and shaped based on a treatment plan for said patient that includes a CT scan and three-dimensional imaging which characterizes a plurality of walls defining the maxillary sinus and maxillary bone of the patient in three dimensions.

- 9. (New) The surgical guide of claim 8, wherein said curvilinear-shaped structure includes a lower portion having a surface configured for positioning over at least one of a portion of an alveolar ridge of the maxillary bone and adjacent teeth of said patient; and an upper portion extending upward from said lower portion for positioning adjacent to said lateral wall of the maxillary sinus.
- 10. (New) The surgical guide of claim 9, wherein said upper portion includes said window for exposing a corresponding portion of said lateral wall of the maxillary sinus, said window being formed by a plurality of peripheral edges that define a ledge adapted for interacting with a cutting device.
- 11. (New) The surgical guide of claim 10, wherein said ledge varies in thickness based on a thickness of a boney wall lateral to said maxillary sinus.

- 12. (New) The surgical guide of claim 8, wherein said curvilinear-shaped structure is fabricated from an acrylic material.
- 13. (New) The surgical guide of claim 8, wherein said window is substantially rectangular in shape having a lower ledge portion corresponding to an inferior portion of the sinus, a mesial ledge portion corresponding to a mesial portion of the sinus, a posterior ledge portion corresponding to a posterior portion of the sinus, and a superior ledge portion corresponding to a superior portion of the sinus, said inferior, mesial, posterior and superior ledge portions defining an outline for penetrating the lateral wall of the maxillary sinus to perform the osteotomy.
- 14. (New) The surgical guide of claim 10, wherein said peripheral edges defining the window provide an outline of a coronal, anterior, posterior and apical aspect along an X-Y plane of the patient for penetrating the lateral wall of the maxillary sinus to perform the osteotomy.
- 15. (New) The surgical guide of claim 10, wherein said peripheral edges defining the window provide an outline along a Z-Y plane and Z-X plane of the patient for penetrating the lateral wall of the maxillary sinus to perform the osteotomy.
- 16. (New) The surgical guide of claim 8, wherein said treatment plan comprises at least one of a panoramic, coronal, sagittal and three-dimensional view of the maxillary sinus and maxillary bone structures of said patient.
- 17. (New) The surgical guide of claim 10, wherein said cutting device is a bur comprising:

 an elongated shaft having opposing first and second ends, said first end configured for insertion into a rotary device;
 - a cutting blade coupled to the second end of said shaft; and
- a depth guide extending transversely from said shaft and spaced a predetermined distance from a distal end of said cutting blade.

- 18. (New) The surgical guide of claim 17, wherein said depth guide traverses said shaft a distance in a range of approximately 5-10 mm from the outer edge of the cutting device.
- 19. (New) The surgical guide of claim 17, wherein said depth guide is configured to interface and traverse along said ledge of said window of the surgical guide.
- 20. (New) A bur for performing a Caldwell-Luc osteotomy to penetrate a lateral wall of a maxillary sinus of a patient comprising:

an elongated shaft having opposing first and second ends, said first end configured for insertion into a rotary device;

a cutting blade coupled to the second end of said shaft; and

a depth guide extending transversely from said shaft and spaced a predetermined distance from the distal end of said cutting blade.

- 21. (New) The surgical guide of claim 20, wherein said depth guide traverses said shaft a distance in a range of approximately 5-10 mm from distal end of said cutting blade.
- 22. (New) The surgical guide of claim 20, wherein said depth guide is configured to interface with a surgical guide comprising a curvilinear-shaped structure for placement adjacent said lateral wall of the maxillary sinus, said curvilinear-shaped structure having a window for exposing a corresponding portion of said lateral wall of the maxillary sinus to perform said osteotomy, said window being formed by a plurality of peripheral edges that define a ledge, said curvilinear structure and window being dimensioned and shaped based on a treatment plan for said patient which includes a CT scan and three-dimensional imaging that characterizes a plurality of walls defining the maxillary sinus and maxillary bone of the patient in three dimensions, and said depth guide configured to interface and traverse along said ledge of said window of the surgical guide.

23. (New) A method of performing sinus elevation surgery on a patient comprising:

providing a treatment plan including a CT scan and 3D-imaging of maxillary sinus and maxillary bone structures of said patient; and

providing a surgical guide having a window that is shaped and dimensioned to correspond with the maxillary sinus and maxillary bone structures of said patient based on results acquired during said treatment plan.

24. (New) The method of claim 23, further comprising:

placing said surgical guide over a portion of at least one of an alveolar ridge and adjacent teeth, and a portion of a lateral wall of the maxillary sinus of said patient after reflection of a corresponding overlying buccal mucosa; and

cutting a portion of said maxillary bone using a bur traversing along a ledge forming said window.

25. (New) The method of claim 24, further comprising providing a bone graph in a portion of the maxillary bone and sinus as defined in the treatment plan.

26. (New) The method of claim 23, wherein said cutting step comprises:

providing a bur having a depth guide set a predetermined distance from a distal end of a cutting blade of the bur based on results of the maxillary sinus and maxillary bone structures of said patient acquired during said treatment plan.

27. (New) The method of claim 26, wherein said providing a treatment plan step comprises:

identifying wall shapes and dimensions associated with the maxillary sinus and the maxillary bone structures of said patient, wherein upon placement of said surgical guide over the at least one of an alveolar ridge and adjacent teeth, and lateral wall of the maxillary sinus, a lower ledge portion of said window of the surgical guide is located exactly at a floor portion of the sinus regardless of variations in height of said floor portion.

28. (New) The method of claim 23, wherein said providing a surgical guide comprises:

fabricating a curvilinear-shaped structure for placement adjacent said lateral wall of the maxillary sinus, said curvilinear-shaped structure having a window for exposing a corresponding portion of said lateral wall of the maxillary sinus to perform said sinus elevation surgery, said curvilinear structure and window being dimensioned and shaped based on a treatment plan for said patient that includes said CT scan and three-dimensional imaging which characterizes a plurality of walls defining the maxillary sinus and maxillary bone of the patient in three dimensions.